

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Serial No. : **10/796,392**
Inventor : **AUDET, Mathieu**
Title : **"Retractable Passenger Seat for an ATV"**
Filing Date : **March 8, 2004**
Art Unit : **3616**
Examiner : **BROWN, Drew J.**
Confirmation No. : **1894**
Our File No. : **1079998**

November 30, 2006

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450
U.S.A.

Sir,

This letter is in response to the Office Action dated August 30, 2006, for which a response is due on November 30, 2006. The Applicant requests that the above-identified application be re-examined in accordance with the following remarks.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.